

BENJAMIN BROOKS
Legislative District 10
Baltimore County

Education, Energy, and the
Environment Committee



THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Annapolis Office
James Senate Office Building
11 Bladen Street, Room 303
Annapolis, Maryland 21401
410-841-3606 · 301-858-3606
800-492-7122 Ext. 3606
Benjamin.Brooks@senate.state.md.us

District Office
Windsor Mill Office
8419 Liberty Road, Suite B
Windsor Mill, Maryland 21244
410-496-4037

**TESTIMONY IN SUPPORT WITH AMENDMENT OF SB317
INCOME TAX- CREDIT FOR ENERGY EFFICIENCY UPGRADES –
PASSIVE HOUSES**

Budget & Taxation Committee
February 8, 2023

Chair Guzzone, Vice-Chair Rosapepe and Members of this Committee,

Thank you for the opportunity to testify before you on SB317, Income Tax- Credit for Energy Efficiency Upgrades- Passive House. The purpose of this bill is to provide a tax credit for the installation of energy efficiency products in residential properties, which would bring those residences in compliance with the Passive House Standard, as set by the Passive House Institute. Qualifying residential properties include the taxpayer's residence or a single or multifamily residential rental unit. The tax credit may not exceed the lesser of 10% of the total costs paid or incurred by the owner for an energy efficiency upgrade or \$2,000.

An "energy efficiency upgrade measure" is defined as energy efficiency improvement to the building envelope or duct system. Such upgrade measures may include the following: additional insulation; triple pane argon or krypton gas filled windows; storm windows; weather stripping and caulking; and duct sealing and insulation.

[Passive House](#) is not a brand name but rather a building standard that is energy efficient, comfortable, affordable and ecological. It is built on 5 principles:

1. Continuous insulation;
2. Airtight construction;
3. Optimized windows;
4. Balanced ventilation; and
5. Minimal mechanical.

The Passive House envelope minimizes heat losses by separating the interior from the exterior. Upgrading low-rise multifamily buildings to Passive House criteria can result in overall energy savings. Passive Houses use up to 90% less energy than a conventional house. It harnesses natural energy sources to generate and capture heat reducing the need for bought-in energy, leaving a smaller carbon footprint.

The Clean Energy Job Acts (CEJA), set a goal of 50% renewable energy by 2030. Energy efficiency is vital in meeting that renewable and clean energy goal. SB317 provides incentive to Maryland homeowners to move their homes to more energy efficiency thus getting Maryland one step closer to our 2030 goal.

For these reasons, I am requesting a favorable report.

With kindest regards,

A handwritten signature in cursive script that reads "Benjamin T. Brooks".

Benjamin Brooks